

EXHIBIT “C”

SAFEGUARD SERVICES LLC

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Jeffrey P. Blumstein
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101 Grovers Mill Road
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Lawrenceville, N.J. 08648

July 25, 2011

William A. Romaine
206 West Lacey Blvd., Suite 309
Hanford, California 93230

VIA FAX AND E-MAIL TO BOTH COUNSEL

Re: Your Correspondence of July 18, 2011 concerning Nationwide Ambulance Services,
Medicare Part B Provider #001985

Dear Sirs:

We have reviewed your correspondence of July 18, 2011, and as I indicated to Mr. Romaine in our recent telephone conversation, SafeGuard Services ("SafeGuard") has coordinated its response with HHS. This is our normal process in responding to such correspondence but was particularly appropriate here since various HHS representatives were copied.

SafeGuard does not share your view as to the interpretation of the legal provisions governing the coverage and payment of certain ambulance services. Furthermore, we believe, based on our assessment of your client's claims and other data, that the facts in this current situation can be distinguished from the *Moorecare* case and ALJ decision to which you refer in your correspondence.

SafeGuard will continue its review and will proceed as expeditiously as possible.

Sincerely,



Michael C. Eberhardt
SafeGuard Services
Chief Legal Counsel
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